ANNUAL RETURNS

OF THE

INCOME-TAX DEPARTMENT,

BOMBAY PRESIDENCY

(*including* SIND AND ADEN) AND THE NON-RESIDENTS REFUND CIRCLE, BOMBAY.

FOR THE YEAR

1933-34.

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CALCUTTA
GOVERNMENT OF INDIA PRESS
1934

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RETURN No. I.

Classification of the income-tax demand in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1934.

Serial No.	Classification.		Assessment for 1933-34.
1	2		3
1	Salaries—		Rs.
	(*a*) paid by Government		24,96,540
	(*b*) „ „ local authorities		5,03,574
	(*c*) „ „ companies, other public bodies and associations		34,50,168
	(*d*) „ „ private employers		8,07,412
2	Interest on securities—		
	(*a*) on securities of the Government of India or of a Local Government		58,44,618
	(*b*) „ debentures or other securities of a local authority or a company		16,89,552
3	Income derived from property		37,46,739
4	„ „ „ business	A	1,65,92,343
5	Professional earnings		11,01,479
6	Income derived from other sources		21,57,011
6-A	Surcharge	B	88,58,460
7	TOTAL OF ITEMS 1 TO 6-A		4,72,47,896
8	(*a*) Amount to be deducted on account of section 15		5,47,418
	(*b*) Amount to be deducted on account of section 17		1,47,718
9	Resultant demand		4,65,52,760
10	*Arrears		17,23,572‡
11	Penalties—		
	(*a*) penal assessments under section 25 (2)		....
	(*b*) „ „ „ „ 28		25,729
	(*c*) „ recoveries „ „ 46 (1)		24,878
	(*d*) other penalties and fines		1,280
12	Miscellaneous—		
	(*a*) composition under section 53 (2)		91,006
	(*b*) other items		1,01,779
13	TOTAL OF ITEMS 9 TO 12		4,85,21,004
14	Refund or rebate of tax—		
	(*a*) on interest on securities, under section 48	C	24,53,691
	(*b*) „ dividends of companies, under section 48		16,87,825
	(*c*) to partners of firms, under section 48		4,19,702
	(*d*) under section 49	D	5,93,863
	(*e*) under arrangement with the Indian States		19,926
	(*f*) „ „ „ Ceylon Government		5,862
	(*g*) other refunds†	E	9,85,760
15	TOTAL REFUNDS		61,66,629
16	Net demand (item 13 *minus* item 15)		4,23,54,375
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.		23,22,284
18	*Add*—Excess collections and advance payments	F	83,956
18-A	*Add*—Unpaid refunds of the year under review		2,38,702
18-B	*Deduct*—Paid refunds out of unpaid refunds for 1932-33		2,31,099
19	Net Collections		4,01,23,650

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal on assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

	Rs.	Rs.
‡ The amount of arrears shown in the 1932-33 Return		23,95,734
Add—		
Amount enhanced on appeal	901	
Arrears of 1913-14 recovered	268	
		1,169
Correct figures of arrears at the end of 1932-33		23,96,903
Deduct—		
Amounts written off	37,508	
Amounts remitted	6,35,823	
		6,73,331
Amount of arrears for the previous year shown in item 10 of this Return		17,23,572

A. Includes demand of Rs. 91,539 from the B., B. & C. I. Railway Company.

B. Includes demand on account of surcharge of Rs. 22,885 from the B., B. & C. I. Railway Company.

C. Includes refund of Rs. 62,903 granted to the Local Government on account of the Bombay Development Loan held by persons totally exempt from tax and Rs. 4,06,754 on account of refund to Indian States as per orders in para. 61-A of the Income-tax Manual.

D. Includes refund of Rs. 78,881 paid to the B., B. & C. I. Railway Company.

E. Includes Rs. 27,719 as interest paid to the Bombay Trust Corporation Ltd. as agents to the Hong-Kong Trust Corporation Ltd.

F. Includes Rs. 69,547 as income-tax collected under section 18 (3) (*b*) by the Imperial Bank of India, Bombay, in respect of interest paid to the Bhavnagar Durbar Bank for which full details were not received before 31st March 1934.

RETURN No. II.

Classification of the super-tax demand in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1934.

Serial No.	Classification.	Assessment for 1933-34.
1	2	3
		Rs.
1	Demand for the year	69,42,189
1-A	„ on account of surcharge	16,95,149
2	*Arrears	3,69,427‡
3	Miscellaneous including penalties	30,082
4	TOTAL OF ITEMS 1 TO 3 .	90,36,847
5	Refunds†	1,59,379
6	Net demand (item 4 *minus* item 5)	88,77,468
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	11,26,114
8	*Add*—Excess collections and advance payments	19,981
8-A	*Add*—Unpaid refunds of the year under review	3,156
8-B	*Deduct*—Paid refunds out of unpaid refunds of previous year . . .	3,290
9	Net collections	77,71,201

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax.

	Rs.	Rs.
‡ Arrears as on 1st April 1933		5,39,796
Deduct—		
(*a*) Remissions	1,70,264	
(*b*) Amounts written off	105	
		1,70,369
Net arrears as shown in column 2 of this Return		3,69,427

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1934.

A.—UNDER SECTION 48.

Serial No.	Grade of income.	Rate of tax per Rupee.	Rate of refund or rebate per Rupee.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.		Remarks.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
		Pies.	Pies.		Rs.		Rs.		Rs.		Rs.	
1	Below Rs. 1,000	*Nil*	18	27	2,690	21	2,509	..	..	48	5,199	
		Nil	19	154	36,591	1,065	68,135	2	3,752	1,221	1,08,478	
		Nil	26	74	7,974	..	..	7	358	81	8,332	
		Nil	26+26/8	1,025	3,67,734	1,766	1,81,630	2	1,683	2,793	5,51,047	
		Nil	26+26/4	3,047	15,12,700*	4,367	3,32,130	127	72,845	7,541	19,17,675	
2	1,000 to 1,499	*Nil*	18	..	..	7	49	..	..	7	49	
		Nil	19	26	339	190	2,736	..	..	216	3,075	
		4	15	..	..	1	5	..	..	1	5	
		2	17	..	..	9	102	..	..	9	102	
		2	24	6	167	..	..	..	..	6	167	
		4	22	3	89	..	..	..	..	3	89	
		2	24+26/8	216	9,812	621	30,467	6	696	843	40,975	
		2	24+26/4	41	2,059	48	2,036	22	3,350	111	7,445	
		4	22+26/8	2	269	38	773	..	..	40	1,042	
		4	22+26/4	619	33,942	819	42,456	24	5,165	1,462	81,563	
3	1,500 to 1,999	*Nil*	18	..	..	5	30	..	..	5	30	
		Nil	19	18	893	177	2,505	..	..	195	3,398	
		4	15	..	..	3	8	..	..	3	8	
		2	17	..	..	6	192	..	..	6	192	
		4	22	1	14	..	..	..	..	1	14	
		2	24+26/8	209	8,340	450	21,821	4	2,105	663	32,266	
		4	22+26/8	16	472	66	1,884	..	..	82	2,356	
		4	22+26/4	654	38,812	966	48,880	46	8,855	1,666	96,547	
4	2,000 to 4,999	5	13	3	31	42	741	..	..	45	772	
		6	13	2	27	5	9	..	..	7	36	
		5	14	81	2,529	434	12,232	..	..	515	14,761	
		6	20	5	171	..	..	1	503	6	674	
		6+6/8	20+20/8	508	39,908	985	86,804	3	904	1,496	1,27,616	
		6+6/4	20+20/4	1,434	1,09,441	2,313	1,89,869	136	52,540	3,883	3,51,850	
5	5,000 to 9,999	6	12	1	189	26	709	..	..	27	898	
		6	13	63	2,015	522	15,217	6	652	591	17,884	
		9	10	2	101	9	212	..	..	11	313	
		9	17	8	1,445	1	1	2	62	11	1,508	
		9+9/8	17+17/8	370	38,977	734	1,02,888	23	16,927	1,127	1,58,792	
		9+9/4	17+17/4	827	92,382	1,400	1,64,672	111	62,136	2,338	3,19,190	
6	10,000 to 14,999	9	9	5	11	10	2,332	..	..	15	2,343	
		9	10	30	2,293	141	7,011	3	1,539	174	10,843	
		12	6	..	..	..	90	..	..	..	90	
		12	7	3	18	8	429	..	..	11	447	
		12	14	1	6	..	..	1	42	2	48	
		12+12/8	14+14/8	146	23,943	337	59,540	10	4,600	493	88,083	
		12+12/4	14+14/4	338	44,429	686	94,391	85	54,397	1,109	1,93,217	

* Includes:—
(1) Refund of Rs. 62,903 granted to the Local Government on account of the Bombay Development Loan held by persons totally exempt from tax.
(2) Refund of Rs. 4,06,754 granted to Indian States as per orders in para. 61-A of the Income-tax Manual.

RETURN No. III—*contd.*

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1934—*contd.*

A.—UNDER SECTION 48—*contd.*

Serial No.	Grade of income.	Rate of tax per Rupee.	Rate of refund or rebate per Rupee.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.		Remarks.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
		Pies.	Pies.		Rs.		Rs.		Rs.		Rs.	
7	15,000 to 19,999	9	9	..	..	4	276	..	..	4	276	
		10	8	7	121	3	485	..	..	10	606	
		10	9	14	465	99	4,708	2	422	115	5,595	
		16	3	..	..	..	48	..	..	..	48	
		16	10	1	91	..	..	..	..	1	91	
		16+16/8	10+10/8	61	8,157	195	28,026	3	1,893	259	38,076	
		16+16/4	10+10/4	209	22,252	504	62,879	46	33,306	759	1,18,437	
8	20,000 to 29,999	12	6	..	..	1	43	..	..	1	43	
		13	6	15	507	99	4,732	1	3,429	115	8,668	
		19	7	1	3	..	..	..	..	1	3	
		19+19/8	7+7/8	61	8,593	197	27,673	1	813	259	37,079	
		19+19/4	7+7/4	137	15,655	456	44,562	63	54,460	656	1,14,677	
9	30,000 to 39,999	16	3	20	1,187	36	2,627	..	..	56	3,814	
		23+23/8	3+3/8	46	3,994	60	8,895	..	..	106	12,889	
		23+23/4	3+3/4	66	6,684	143	13,945	26	12,334	235	32,963	
10	40,000 to 99,999	25	1	2	24	..	..	..	..	2	24	
		25+25/8	1+1/8	40	1,498	52	5,697	2	607	94	7,802	
		25+25/4	1+1/4	56	3,647	93	7,734	70	19,327	219	30,708	
	TOTAL	..	..	10,701	24,53,691	20,220	16,87,825	835	4,19,702	31,756	45,61,218	

B.—UNDER SECTION 49.

	Rs.	Rs.
Refunds to companies		5,44,795
Refunds to other assessees		49,068
Refunds under arrangement with :—		
Indian States	19,926	
Ceylon	5,862	
		25,788
TOTAL		6,19,651

RETURN No. IV.

Classification of grades of income-tax collected in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1934, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Bombay Presidency and Aden (exclud respect of which the Provincial Govern

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499	4,45,50,006	4,76,028	12,323	..	..	..	..	..	..
II	1,500 „ 1,999	2,21,32,701	4,50,923	7,641	..	..	..	..	..	..
III	2,000 „ 2,499	1,65,08,689	5,13,166	10,350	..	..	..	..	..	..
IV	2,500 „ 2,999	97,10,222	3,03,436	5,935	..	..	..	..	..	..
V	3,000 „ 3,499	87,94,008	2,74,989	3,433	..	..	..	..	..	..
VI	3,500 „ 4,999	1,74,86,028	5,48,895	7,462	..	..	..	..	..	..
VII	5,000 „ 7,499	1,58,47,204	7,36,907	20,658	..	..	..	..	..	..
VIII	7,500 „ 9,999	1,01,43,125	4,78,773	8,055	..	..	..	..	..	..
IX	10,000 „ 12,499	77,87,276	4,86,443	13,770	..	..	..	..	..	..
X	12,500 „ 14,999	50,44,309	3,18,596	5,521	..	..	..	..	..	..
XI	15,000 „ 19,999	82,97,542	6,87,727	14,577	..	..	..	..	..	..
XII	20,000 „ 24,999	51,45,492	5,06,288	14,785	..	..	..	..	..	..
XIII	25,000 „ 29,999	24,72,535	2,40,845	16,517	..	..	..	..	..	..
XIV	30,000 „ 39,999	31,07,518	3,62,198	12,099	..	..	..	..	..	..
XV	40,000 „ 49,999	11,19,690	1,46,211	1,131	..	..	..	..	..	..
XVI	50,000 „ 99,999	9,69,463	1,26,240	1,439	..	..	..	..	..	..
XVII	1,00,000 and over . . .	2,21,199	29,954	6,723	..	..	..	..	..	..
XVIII	Unclassified income—									
	(a) taxed at source at the maximum rate.	40,638	6,879	..	3,18,78,888*	50,45,494	59,31,700*	8,03,251	1,24,78,278	16,89,379
	(b) covered by anticipatory certificates.	..	..	..					4,42,102	56,571
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	2,08,366	11,443	..	..	..	..	..	..	..
	TOTAL .	17,95,86,011	67,05,941	1,62,419	3,18,78,888	50,45,494	59,31,700	8,03,251	1,29,20,380	17,45,950

* Approximate figures.

NOTES.—

(*a*) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.

(*b*) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVIII and need not be classified and shown against grades I to XVII.

(*c*) Refunds at tthe maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(*d*) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

No. IV.

ing Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1934, on income in ment has a share under Devolution Rule 15.

or tax or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of Individuals.	
Companies.		Registered firms.									
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	61,44,869	70,942	23,47,770	28,523	61,281	705	2,33,53,151	2,68,894
..	..	..	..	57,30,651	1,17,935	23,18,010	48,239	42,990	876	1,95,35,165	3,97,032
..	..	..	..	32,61,718	1,01,845	12,75,361	39,786	36,483	1,140	84,95,954	2,68,752
..	..	..	..	25,28,248	78,477	10,42,395	32,333	35,299	1,104	78,64,361	2,43,800
..	..	..	..	25,52,620	79,411	12,34,791	38,491	39,137	1,223	69,76,763	2,17,851
..	..	..	..	63,16,185	1,98,506	30,54,862	94,895	63,342	1,979	1,58,67,732	4,93,352
..	..	..	..	62,66,884	2,91,625	32,80,682	1,51,613	1,60,799	4,722	1,60,20,584	7,42,920
..	..	..	..	41,42,318	1,91,311	23,00,205	1,06,601	1,18,483	5,555	1,30,52,284	6,25,531
..	..	..	..	29,12,141	1,81,140	18,02,470	1,03,285	67,970	4,136	84,89,871	5,42,472
..	..	..	..	21,95,701	1,36,312	11,45,059	71,303	28,207	1,762	82,67,395	5,14,340
..	..	..	..	26,56,197	2,21,890	12,43,185	1,02,964	1,42,561	11,880	93,67,386	7,76,780
..	..	..	..	17,12,829	1,65,915	9,08,297	89,476	1,04,720	10,224	65,80,694	6,46,485
..	..	..	..	12,55,944	1,23,623	8,34,889	82,619	56,893	5,630	51,61,005	5,09,337
..	..	..	..	18,08,918	2,16,159	12,18,907	1,45,943	69,770	8,353	57,10,175	6,76,833
..	..	..	..	9,71,242	1,27,362	6,93,983	90,363	2,32,596	30,286	45,54,822	5,84,875
..	..	..	..	25,81,837	3,32,112	20,84,972	2,71,447	3,93,022	51,176	78,60,282	10,23,175
..	..	..	..	25,84,423	3,46,395	12,44,006	1,68,460	3,98,311	53,938	61,71,254	8,35,695
5,15,20,695	(A) 69,77,201	1,33,64,348	17,68,006	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
5,15,20,695	69,77,201	1,33,64,348	17,68,006	5,56,22,725	29,80,960	2,80,29,844	16,66,341	19,91,867	1,94,689	17,33,28,878	93,68,122

(A) Excludes Rs. 91,539 collected on account of income tax from the B. B. & C. I. Railway Company.

	Rs.
Interest on tax-free securities	1,56,56,597

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1934, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19 21 and 23).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 24 *minus* column 26).	Tax collected (column 25 *minus* columns 27, 28 and 29).	
1	2	24	25	26	27	28	29	30	31	32
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499	7,64,57,077	8,57,415	10,13,306	12,475	8,530	6,429	7,54,43,771	8,29,981	65,010
II	1,500 ,, 1,999	4,97,59,517	10,22,646	6,50,950	13,856	20,222	4,161	4,91,08,567	9,84,407	30,918
III	2,000 ,, 2,499	2,95,78,205	9,35,039	5,90,892	20,453	12,414	4,151	2,89,87,313	8,98,021	15,109
IV	2,500 ,, 2,999	2,11,80,525	6,65,085	3,86,574	13,821	..	1,130	2,07,93,951	6,50,134	7,996
V	3,000 ,, 3,499	1,95,97,319	6,15,398	3,98,855	14,474	..	2,496	1,91,98,464	5,98,428	6,654
VI	3,500 ,, 4,999	4,27,88,149	13,45,089	5,05,688	19,766	..	4,974	4,22,82,461	13,20,349	11,051
VII	5,000 ,, 7,499	4,15,16,153	19,48,445	9,09,648	46,507	22,958	5,547	4,06,06,505	18,73,433	7,991
VIII	7,500 ,, 9,999	2,97,56,415	14,15,826	4,86,850	27,892	..	6,647	2,92,69,565	13,81,287	3,874
IX	10,000 ,, 12,499	2,10,59,728	13,31,246	3,82,420	34,600	17,244	4,601	2,05,77,308	12,74,801	2,266
X	12,500 ,, 14,999	1,66,80,671	10,47,834	3,54,916	25,262	..	4,998	1,63,25,755	10,17,574	1,418
XI	15,000 ,, 19,999	2,17,06,874	18,15,818	4,71,806	45,764	20,756	4,370	2,12,35,068	17,44,928	1,613
XII	20,000 ,, 24,999	1,44,52,032	14,33,173	5,07,716	53,667	13,796	3,999	1,39,44,316	13,61,801	831
XIII	25,000 ,, 29,999	97,81,266	9,78,571	3,75,855	40,968	..	1,284	94,05,411	9,36,319	488
XIV	30,000 ,, 39,999	1,19,15,288	14,21,585	10,09,619	1,31,660	16,118	10,701	1,09,05,669	12,63,106	471
XV	40,000 ,, 49,999	75,72,333	9,80,228	2,39,563	34,566	3,892	..	73,32,770	9,41,770	222
XVI	50,000 ,, 99,999	1,38,89,576	18,05,587	7,26,157	98,127	..	..	1,31,63,419	17,07,460	327
XVII	1,00,000 and over	1,06,19,193	14,41,165	7,03,098	1,03,013	186	..	99,16,095	13,37,966	131
XVIII	Unclassified income—									
	(a) taxed at source at the maximum rate / (b) covered by anticipatory certificates	11,56,56,649	1,63,46,781	1,78,87,141	(B) 27,99,732	..	216	9,77,69,508	1,35,46,833	(C) 1,503
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	2,08,366	11,443	1,686	79	..	8	2,06,680	11,356	348
	TOTAL	55,41,75,336	3,74,18,374	2,77,02,740	35,36,682	1,36,116	65,622	52,64,72,596	3,36,79,954	1,58,246

	Rs.	Rs.
TOTAL (COLUMN 31)		3,36,79,954
Add surcharge (gross collections)	86,18,264 (D)	
Add excess collections and miscellaneous	2,62,957 (E)	
Add penalties (actual collections)	61,184	
Add unpaid refunds for the year under review	2,38,702	
		91,81,107
TOTAL		4,28,61,061
Deduct refunds and rebates at various rates excepting at maximum rates on account of incomes shown in columns 6 to 15	19,63,935	
Deduct refunds for 1932-33 paid in 1933-34	2,31,099	
Deduct amounts paid as money order commission for sending refunds	1,531	
Deduct refunds for High Court Reference fees	7,900	
Deduct interest paid under section 66 (7) to the Bombay Trust Corporation Ltd., as agents to the Hong-Kong Trust Corporation Ltd.	27,719	
Deduct refunds under section 49	5,15,032 (F)	
Deduct refunds as per arrangements with Indian States	19,926	
Deduct refunds as per arrangements with the Ceylon Government	5,862	
		27,73,004
NET TOTAL		4,00,88,057

(B) Includes: —
(1) Refund of Rs. 62,903 granted to the Local Government on account of the Bombay Development Loan held by persons totally exempt from tax.
(2) Refund of Rs. 4,06,754 granted to Indian States as per orders in para. 61-A of the Income-tax Manual.
(C) Excludes the number of assessees suffering tax at source in respect of interest on Government Securities alone as the Public Debt Office is unable to supply the same.
(D) Excludes Rs. 22,885 collected as surcharge from the B. B. & C. I. Railway Company.
(E) Includes Rs. 69,547 on account of Income-tax collected under section 18 (3) (*b*).
(F) Excludes Rs. 78,831 refunded to the B. B. & C. I. Railway Company.

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency and Aden (excluding Non-Residents' Refund circle, Bombay), in the year ending 31st March 1934.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Collection from Association of Individuals.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	14A	14B	14C	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	30,001 to 50,000	494	1,95,97,442	1,83,130	..	..	..	35	14,43,153	14,928	..	..	..	15	6,12,813	7,275	544	2,16,53,408	2,05,333	13,388	1,91,945
II	50,001 ,, 1,00,000	259	1,84,65,585	5,65,406	69	52,89,171	1,00,467	33	23,54,760	81,711	13	10,98,114	10,448	7	4,86,667	15,867	381	2,76,94,297	7,73,899	59,305	7,14,594
III	1,00,001 ,, 1,50,000	52	63,03,690	3,30,207	36	46,55,390	1,70,793	6	9,04,341	45,306	19	22,48,998	69,807	..	..	..	113	1,41,12,419	6,16,113	32,553	5,83,560
IV	1,50,001 ,, 2,00,000	20	35,63,534	2,55,476	21	35,93,868	1,52,161	1	1,51,017	3,056	13	21,79,742	96,243	1	1,59,715	11,679	56	96,47,876	5,18,615	13,920	5,04,695
V	2,00,001 ,, 2,50,000	7	15,76,382	1,47,659	14	30,96,738	1,49,762	..	..	..	6	14,13,704	39,917	..	..	..	27	60,86,824	3,37,338	15,615	3,21,723
VI	2,50,001 ,, 3,00,000	3	8,12,723	90,553	7	19,00,061	96,879	..	..	..	2	5,69,980	49,239	..	..	..	12	32,82,764	2,36,671	4,774	2,31,897
VII	3,00,001 ,, 3,50,000	1	3,39,010	45,237	9	28,95,532	1,52,845	1	3,02,756	36,740	2	6,17,727	34,901	..	..	..	13	41,55,025	2,69,723	11,243	2,58,480
VIII	3,50,001 ,, 4,00,000	1	3,86,562	57,524	5	19,36,371	1,05,398	..	..	..	..	..	..	..	..	..	6	23,22,933	1,62,922	..	1,62,922
IX	4,00,001 ,, 4,50,000	1	4,11,475	64,500	9	39,10,818	2,15,363	..	..	..	1	4,08,543	984	..	..	..	11	47,30,836	2,80,847	..	2,80,847
X	4,50,001 ,, 5,00,000	1	5,73,826	83,755	3	15,43,983	75,199	..	..	..	..	..	..	..	..	..	4	20,17,809	1,58,954	..	1,58,954
XI	5,00,001 ,, 5,50,000	1	5,49,755	1,10,224	4	26,66,271	1,25,850	..	..	..	..	..	..	..	..	..	5	32,16,026	2,36,074	..	2,36,074
XII	5,50,001 and more	3	29,40,691	4,41,502	26	3,61,96,267	20,76,169	..	..	..	..	..	..	..	..	..	29	3,91,36,958	25,17,671	8,581	25,09,090
	TOTAL	843	5,54,20,675	23,75,173	203	6,76,84,470	34,20,886	76	51,56,027	1,81,741	56	85,36,808	3,01,539	23	12,59,195	34,821	1,201	13,80,57,175	63,14,160	1,59,379	61,54,781

* Total income of an assessee should be entered in columns 4, 7, 10, 13, 14B and 16.

Add—Excess collections and miscellaneous		49,996
Add—Penalties (actual collections)		67
TOTAL		62,04,844
	Rs.	
Add—Surcharge (Gross Collections)	15,66,491	
Add—Uncashed refunds of 1933-34	3,156	
		15,69,647
TOTAL		77,74,491
Deduct—Paid refunds out of unpaid refunds of previous year		3,290
NET COLLECTIONS		77,71,201

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1934.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	10	3,04,119	14	41,358	24	3,45,477
2	Buildings and land	1	4,835	..	..	1	4,835
3	Chemical	..	..	4	3,731	4	3,731
4	Cotton spinning and weaving	51	4,82,385	..	..	51	4,82,385
5	Cotton pressing, ginning and cleaning	..	..	7	7,053	7	7,053
6	Engineering	1	21,574	..	..	1	21,574
7	Flour mills	1	1,317	1	1,667	2	2,984
8	Insurance—Fire, Marine and Life	22	7,30,477	..	..	22	7,30,477
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	1	44	1	44
16	Printing and publishing	2	23,226	4	5,153	6	28,379
17	Steam navigation—Ocean	1	6,625	..	..	1	6,625
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	1	30,651	..	..	1	30,651
20	Railway	13	2,04,263	..	..	13	2,04,263
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	2	2,99,943	..	..	2	2,99,943
23	Woollen mills	..	..	..	..	..	..
24	Others	98	13,11,471	967	28,34,268	1,065	41,45,739
	Total	203	84,20,886	998	28,93,274	1,201	63,14,160

GROSS SURCHARGE COLLECTIONS Rs. 15,66,491.

RETURN No. VI-A.

Serial No.	Sources of Income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Legal Practitioners	..	..	53	1,35,114	53	1,35,114
2	Medical Practitioners	..	..	12	10,840	12	10,840
3	Agents and Brokers	19	2,52,554	151	4,76,912	170	7,29,466
4	Money-lenders	..	..	28	46,064	28	46,064
5	Contractors	4	8,497	3	2,773	7	11,270
6	Property owners	4	27,100	168	3,81,897	172	4,08,997
7	Wholesale cotton Merchants	3	29,793	32	1,89,209	35	2,19,002
8	Rice-grain Merchants	..	..	7	504	7	504
9	Dyeing and Bleaching	2	4,371	..	..	2	4,371
10	Club	1	675	..	..	1	675
11	Wholesale coal Merchants	..	..	2	4,576	2	4,576
12	Match Factories	3	57,637	3	4,792	6	62,429
13	Salary and Commission	..	..	169	1,28,912	169	1,28,912
14	Dividends	..	..	42	1,92,359	42	1,92,359
15	Accountants and Auditors	..	..	7	17,003	7	17,003
16	Yarn Dealers	..	..	1	234	1	234
17	Interest on Securities	..	..	52	4,92,915	52	4,92,915
18	Jewellers	..	..	5	4,259	5	4,259
19	Timber Merchants	..	..	2	1,645	2	1,645
20	Cinema	..	..	2	4,115	2	4,115
21	Stevedoring	..	..	20	30,441	20	30,441
22	Umbrella Merchants	..	..	2	3,680	2	3,680
23	Motor business	6	59,564	1	459	7	60,023
24	Engineers and Architects	..	..	1	349	1	349
25	Oil Mills	1	7,697	..	..	1	7,697
26	Dealers in Wines and Spirits	1	49	..	..	1	49
27	Cloth Dealers	1	1,884	16	11,055	17	12,939
28	Building Material Sellers	1	48,784	..	..	1	48,784
29	Hydraulic Works	1	1,40,199	..	..	1	1,40,199
30	Investments	8	2,45,994	112	5,24,403	120	7,70,397
31	Colour Merchants	2	14,554	4	6,020	6	20,574
32	Cement Manufacturing	4	1,18,743	..	..	4	1,18,743
33	Photographers	1	3,247	..	..	1	3,247
34	Gas Company	1	32,512	..	..	1	32,512
35	Telegraphs	1	74,757	..	..	1	74,757
36	Chemists and Druggists	2	6,690	1	2,230	3	8,920
37	Watch-makers	1	185	1	7,461	2	7,646
38	Electric Companies	2	32,457	..	..	2	32,457
39	Paper Merchants	1	15,180	..	..	1	15,180
40	Sind Works	..	..	1	323	1	323
41	Salt Manufacturing	..	..	10	27,121	10	27,121
42	Silk Merchants	..	..	1	892	1	892
43	Piece-goods (Cotton, Silk, Wool, etc.)	..	..	2	20,701	2	20,701
44	Iron and Steel Dealers	..	..	2	18,660	2	18,660
45	Hardware Merchants	..	..	1	160	1	160
46	Excise Licenses	..	..	1	2,947	1	2,947
47	Others	28	1,28,348	52	83,243	80	2,11,591
	Total	98	13,11,471	967	28,34,268	1,065	41,45,739

List of import ant sources of income, most of the recipients of which are liable to income-tax and not to super-tax.

1. Accountants and Auditors.
2. Aerated Water Factories.
3. Agents and Brokers.
4. Arms and Ammunition.
5. Agricultural implements.
6. Aluminium Wares.
7. Bardan Merchants.
8. Bhang, Ganja and Opium sellers.
9. " Bidi " Manufacturers.
10. Books and Stationery sellers.
11. Boots and shoes.
12. Brass Factories.
13. Brick Manufacturers.
14. Bakeries.
15. Charcoal and Coal dealers.
16. Chemists and Druggists.
17. Cinemas.
18. Cloth dealers.
19. Contractors.
20. Cotton business.
21. Cotton Pressing and Ginning.
22. Circus Companies.
23. Dealers in betel nuts, pepper and cardamom.
24. Dealers in gold and silver.
25. Dramatic companies.
26. Dry fish merchants.
27. Dubashes.
28. Electric suppliers.
29. Embroidery business.
30. Engineers and Architects.
31. Flour Mills.
32. Ghee Merchants.
33. Glass works.
34. Grain sellers.
35. Grass Dealers.
36. Hardware dealers.
37. Ice Factories.
38. Jewellers.
39. Jockeys and Trainers.
40. Legal Practitioners.
41. Liquor sellers.
42. Medical Practitioners.
43. Mill stores suppliers.
44. Money-lenders.
45. Motor Car dealers.
46. Oil-seeds business.
47. Paddy and Rice Dealers.
48. Printing.
49. Property owners.
50. Provision Dealers.
51. Photography.
52. Restaurant Keepers.
53. Rice Mills.
54. Salt Traders and Manufacturers.
55. Shipping.
56. Taxi drivers.
57. Thread Merchants.
58. Timber Merchants.
59. Tobacco Dealers.
60. Vegetable and fruit sellers.

RETURN No. VII (Income-tax).

Bombay Presidency and Aden (excluding Non-Residents' Refund Circle), 1933-34.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section.			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53(2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	§ Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	§ Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	§ Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Bombay City (excluding N. R. R. Circle).	*1,01,843	1,06,875	2,945	2,989	1,634	..	..	..	2,073	2,059	1,203	3	(A) 4	23,615	15,27,638	..	32	6,901	2,151	..	..	13	26,611	657	27,719
Ahmedabad	17,479	18,186	804	796	446	..	..	..	169	177	99	..	..	201	1,85,824	..	21	268	15	..	..	3	2,441	309	..
Kaira	3,326	3,342	104	104	49	..	..	..	9	10	4	..	..	..	13,431	..	26	21	1	..	..	1	156	61	..
Broach	2,918	2,414	111	118	71	..	..	..	6	6	2	..	..	..	6,875	..	5	14	4	..	..	2	..	..	..
Panch-Mahals	1,536	1,447	147	155	92	..	..	..	28	25	11	..	..	31	3,894	..	8	45	4	..	..	..	1	..	..
Surat	7,102	7,628	589	634	385	..	..	..	137	140	56	..	..	16	65,221	..	3	163	14	..	..	3	245	..	..
Ahmednagar	2,070	2,135	234	207	125	1	1	..	21	21	7	..	..	901	8,723	..	2	26	4	..	..	..	171	..	..
East Khandesh	3,580	4,250	462	427	222	..	..	..	66	66	25	..	..	486	41,442	..	4	117	4	..	..	1	576	..	..
West Khandesh	2,171	2,070	230	216	133	..	..	..	29	72	11	..	..	141	13,035	..	2	32	2	..	..	2	..	..	..
Nasik	3,078	3,040	740	811	591	..	..	..	79	71	42	..	..	82	67,504	..	7	7	15	..	..	2	50	..	..
Poona	7,652	9,261	606	550	302	..	..	..	61	49	14	..	..	..	32,366	..	14	284	49	..	..	1	582	..	..
Satara	2,454	2,623	154	110	47	..	..	..	14	15	9	..	..	..	2,728	..	13	121	18	..	..	..	296	..	..
Sholapur	4,307	4,306	431	307	153	..	..	..	44	46	30	..	..	17	34,752	..	8	225	91	..	..	1	86	..	..
Belgaum	2,818	2,710	156	157	73	1	1	1	17	18	12	..	..	370	13,438	..	11	97	29	1	1	2	422	202	..
Bijapur	1,143	1,778	64	77	48	..	..	..	9	10	7	..	..	..	7,951	..	8	32	16	..	..	..	15	..	..
Dharwar	3,571	3,296	130	171	86	..	..	..	9	9	4	..	..	..	6,724	..	7	86	49	..	..	..	329	..	..
Kanara A. G. & B. G.	975	1,119	90	109	47	..	..	..	12	13	5	..	..	..	4,247	..	..	109	42	..	..	..	578	..	..
Kolaba	2,008	1,793	112	118	78	..	..	..	14	15	7	..	..	..	2,867	..	..	73	24	..	..	..	280	40	..
Ratnagiri	2,411	1,940	59	111	48	..	..	..	9	9	6	..	..	..	2,004	..	..	103	27	..	..	..	70	..	..
Thana	1,985	2,150	186	190	119	..	..	..	36	36	9	..	..	..	22,015	..	3	454	76	..	..	..	300	..	..
Bombay Suburban District.	1,981	1,683	129	140	78	..	..	..	28	24	9	..	..	..	4,634	..	2	348	44	..	..	..	658	12	..
Karachi City	15,121	13,565	641	694	316	2	2	1	311	288	116	(B) 1	..	275	24,054	..	5	136	14	1	1	2	1,965	133	..
Karachi District	500	461	57	53	20	..	..	..	11	11	2	..	..	..	416	..	4	10	2	..	..	..	81	..	..
Hyderabad	2,328	3,066	181	213	78	4	4	4	31	32	11	..	..	670	7,907	..	..	8	2	..	..	..	283	..	..
Sukkur	1,497	1,397	209	225	81	..	..	..	58	48	19	..	..	..	34,681	..	..	2	..	..	..	..	..	..	..
Shikarpur	2,068	2,361	247	256	123	..	..	..	55	55	25	..	(C) 1	..	63,273	..	2	4	2	..	..	..	838	..	..
Larkana	3,012	2,209	256	363	193	..	..	..	37	36	13	..	..	249	9,573	..	1	11	2	..	..	..	147	..	..
Nawabshah	809	709	35	43	26	..	..	..	3	3	2	..	..	..	1,042	..	..	..	..	..	..	..	..	..	..
Thar and Parkar	1,540	1,404	178	215	95	..	..	..	22	21	8	..	..	..	1,986	..	5	11	1	..	..	..	105	..	..
Aden	1,531	1,387	5	3	..	..	..	..	2	2	1	..	..	..	139	..	1	76	..	..	..	..	222	..	..
Sabar Kantha	72	106	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cutch-Kathiawar District	103†	190	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	2,04,994	2,10,900‡	10,292	10,563	5,759	8	8	6	3,400	3,387	1,769	4	5	27,054	22,10,384	..	194	9,784	2,702	2	2	33	37,508	1,414	27,719

* Includes 418 supplementary salary cases.
† Erroneously omitted last year as intimation was not received.
‡ Includes 92,116 Lower Income assessees.
(A) Three decided in favour of the Crown and one of the preceding year against the Crown.
(B) Not decided.
(C) Pertains to the year before last and decided against the Crown.
§ Includes partially successful cases also.

RETURN No. VII.

Bombay Presidency and Aden (excluding Non-Residents' Refund Circle)—Super-tax—1933-34.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53(2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46(1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Bombay City (excluding N. R. R. Circle).	† 982	955	170	171	84	..	..	..	66	63	46	3	4 (a)	2,180	5,96,860	..	..	65	14	..	..	..	..	..	..
Ahmedabad	143	169	33	33	20	..	..	..	15	21	13	..	..	..	1,03,069	..	..	..	..	..	..	..	..	..	..
Kaira	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Broach	6	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Surat	5	5	3	3	3	..	..	..	1	1	1	..	..	..	11,916	..	..	..	..	..	..	..	..	..	..
Ahmednagar	2	2	1	1	..	..	..	..	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..
East Khandesh	8	12	4	5	5	..	..	..	2	3	3	..	..	..	7,262	..	..	..	..	..	..	..	..	..	..
West Khandesh	3	2	1	1	1	..	..	..	..	..	..	..	..	..	12	..	..	..	..	..	..	..	..	..	..
Nasik	4	2	1	1	1	..	..	..	1	..	..	..	..	173	715	..	..	..	..	..	..	..	..	..	..
Poona	34	20	3	1	..	..	..	..	1	1	..	..	..	..	..	..	..	1	1	..	..	..	105	..	..
Satara	1	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sholapur	7	9	4	4	3	..	..	..	3	3	2	..	..	..	12,813	..	..	..	..	..	..	..	..	..	..
Belgaum	1	2	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bijapur	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Dharwar	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kolaba	1	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Thana	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bombay Suburban	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Karachi	46	30	4	3	3	..	..	..	..	..	..	..	..	..	3,327	..	..	..	..	..	..	..	..	..	..
Hyderabad	2	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sukkur	4	1	..	..	..	..	..	..	..	..	..	..	..	..	1,059	..	..	..	..	..	..	..	..	..	..
Shikarpur	3	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Larkana	..	1	..	..	..	..	..	..	..	..	..	..	..	..	36	..	..	..	..	..	..	..	..	..	..
Aden	15	23	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cutch-Kathiawar	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	1,272	1,261	225	223	120	..	..	..	90	93	66	3	4	2,353	7,37,069	..	..	66	15	..	..	..	105	..	..

* Include partially successful cases also.

† Includes 11 supplementary salary cases.

(a) Three decided in favour of the Crown and one of the preceding year against the Crown.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns, accepted etc., in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), during 1933-34.

District or Circle.	Number of notices issued to persons other than companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax. Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessments on accounts.	NUMBER OF PERSONS DECLARED LIABLE TO TAX.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Bombay City (excluding N. R. R. Circle).	57,353	7,295	17,473	766	21,833	47,367	8,933	535	219	31,059	26,511	20,718	52,448	28,869
Ahmedabad	14,012	636	4,313	148	7,367	12,464	765	319	96	11,031	6,653	3,495	4,653	8,893
Kaira	3,155	101	1,012	2	1,190	2,305	4	34	12	2,293	1,853	391	286	1,589
Panch Mahals	1,291	17	814	1	329	1,161	2	37	16	1,097	799	125	161	916
Broach	2,082	30	795	6	1,219	2,050	13	8	4	1,764	1,284	414	356	1,353
Surat	7,189	172	3,271	5	3,216	6,664	53	157	32	4,584	3,285	514	606	3,377
Ahmednagar	1,968	189	535	2	1,210	1,936	33	7	3	1,697	1,592	208	415	1,074
East Khandesh	2,954	248	673	8	1,733	2,662	83	80	27	2,303	2,194	246	131	2,059
West Khandesh	1,391	118	314	3	929	1,364	..	20	5	1,144	1,099	518	244	1,330
Nasik	2,459	275	517	5	1,555	2,352	38	30	3	1,817	1,619	442	209	1,736
Poona	6,899	1,008	942	17	2,809	4,776	1,085	64	33	3,851	2,820	525	1,152	4,162
Satara	2,616	145	270	7	1,322	1,744	14	32	..	1,265	877	14	450	1,157
Sholapur	3,149	351	774	18	1,832	2,975	21	29	13	2,900	1,907	694	289	1,999
Belgaum	2,384	241	451	3	1,097	1,792	22	47	4	1,530	1,463	448	213	1,620
Bijapur	1,421	125	427	4	742	1,298	11	29	1	1,123	1,076	639	131	766
Dharwar	3,271	363	508	25	1,174	2,070	16	28	14	1,754	1,520	666	301	1,499
Kanara	962	120	216	1	363	700	38	8	..	560	530	181	93	475
Kolaba	1,351	195	191	..	823	1,209	21	18	5	862	649	52	155	942
Ratnagiri	1,241	253	197	2	597	1,049	10	14	4	725	573	59	181	782
Thana	1,095	198	256	2	857	1,313	54	13	6	952	746	169	176	839
Bombay Suburban District	695	108	397	1	711	1,217	74	10	13	714	370	188	68	684
Karachi City	7,590	1,208	2,240	44	3,889	7,381	1,254	60	24	5,741	4,156	1,908	708	3,862
Karachi District	461	12	64	..	333	409	5	7	1	416	368	40	12	286
Hyderabad	3,660	408	688	5	1,297	2,398	..	12	8	1,821	1,536	1,202	993	1,503
Sukkur	1,397	211	369	1	681	1,262	..	13	4	1,088	904	523	156	780
Shikarpur	2,359	204	1,177	2	878	2,261	236	54	14	2,071	1,490	1,161	183	1,001
Larkana	2,169	228	1,742	..	129	2,099	34	31	7	1,841	1,393	890	207	1,194
Nawabshah	709	137	165	..	271	573	..	..	..	359	342	105	108	294
Thar and Parkar	1,386	125	211	..	1,001	1,337	21	25	9	1,369	1,187	246	122	1,004
Aden	831	259	63	18	148	488	5	5	5	433	401	181	87	332
Sabar Kantha	20	20	..	..	..	20	..	..	..	..	..	..	20	..
Cutch-Kathiawar	190	189	..	..	1	190	..	..	..	..	..	..	189	1
TOTAL	1,39,119	15,189	41,065	1,096	61,536	1,18,886	12,795	1,735	582	90,164	71,147	36,962	65,503	76,378

RETURN No. IX.

Statement showing the number of assessees for each grade of income and for each class separately in Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), during the year ending 31st March 1934.

Serial No.	Grades of Income.	Salaries.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	Total.
1	2	3	4	5	6	7	8	9	10
I	Rs. Rs. 1,000—1,499	41,041	26	5	1,724	4,996	30	17,219	65,041
II	1,500—1,999	14,555	10	7	1,397	3,207	23	11,766	30,965
III	2,000—2,499	8,730	12	9	607	1,612	17	4,143	15,130
IV	2,500—2,999	3,724	8	5	415	1,078	13	2,766	8,009
V	3,000—3,499	3,049	11	6	413	866	13	2,313	6,671
VI	3,500—4,999	4,410	21	13	729	1,632	24	4,256	11,085
VII	5,000—7,499	3,154	29	17	571	1,175	18	3,073	8,037
VIII	7,500—9,999	1,286	26	13	283	558	17	1,730	3,913
IX	10,000—12,499	847	6	16	169	311	6	933	2,288
X	12,500—14,999	490	8	5	92	211	3	622	1,431
XI	15,000—19,999	617	25	14	80	170	10	736	1,652
XII	20,000—24,999	290	21	14	47	106	9	379	866
XIII	25,000—29,999	116	18	10	37	63	2	265	511
XIV	30,000—39,999	108	18	18	27	72	3	261	507
XV	40,000—49,999	27	22	12	18	33	6	138	256
XVI	50,000—99,999	18	67	33	33	56	6	214	427
XVII	1,00,000 and above	3	129	35	15	36	3	74	295
	Unclassified	348	83	..	..	..	..	731	1,162
	TOTAL	82,813	540	232	6,657	16,182	203	51,619	1,58,246

RETURN No. X.

Statement showing the number of assessees, etc., in the Bombay Presidency and Aden (excluding assessees whose main source of income is from salaries) for the year 1933-34 (excluding Non-Residents' Refund Circle, Bombay).

District or Circle.	Number of persons assessed.		Total number of returns received.		Number of returns showing taxable income.		Number of persons declared liable to tax.	Tax on incomes in columns 6 & 7.		Tax on incomes in column 8.		Difference between columns 9 & 10.		Total number of companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Income-tax.	Super-tax.	Income-tax.	Super-tax.	Income-tax.	Super-tax.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bombay City (excluding Non-Residents' Refund Circle).	933	49,550	766	39,306	321	13,806	22,495	1,31,40,194	49,78,910	1,68,80,465	66,75,596	37,40,271	16,96,686	933
Ahmedabad District	148	13,368	148	11,680	96	4,532	7,434	24,83,955	5,44,649	30,67,319	7,35,457	5,83,364	1,90,808	148
Kaira District	2	3,054	2	2,202	..	726	1,307	59,118	74	1,03,124	95	44,006	21	2
Panch-Mahals	1	1,274	1	1,143	..	303	863	14,433	..	60,427	..	45,994	..	1
Broach	6	2,052	6	2,014	3	466	1,206	59,493	..	1,31,222	4,555	71,729	4,555	6
Surat	5	7,017	5	6,487	2	1,743	3,140	1,97,741	14,535	3,88,767	25,162	1,91,026	10,627	5
Ahmednagar	2	1,776	2	1,745	1	417	1,045	37,358	..	1,12,859	270	75,501	270	2
East Khandesh	8	2,664	8	2,406	3	858	2,059	3,16,709	37,017	4,62,114	29,961	1,45,405	—7,056	8
West Khandesh	3	1,229	3	1,243	1	610	1,321	1,01,461	6,186	2,36,177	7,768	1,34,716	1,582	3
Nasik	5	2,184	5	2,072	3	567	1,677	76,261	948	2,63,159	5,775	1,86,898	4,827	5
Poona	17	5,137	17	3,751	8	1,553	3,955	3,30,778	2,391	7,08,708	15,065	3,77,930	12,674	17
Satara	7	1,590	7	1,592	4	460	1,109	45,756	..	1,42,565	11,987	96,809	11,987	7
Sholapur	18	2,805	18	2,606	6	1,192	1,963	2,68,717	56,756	4,28,593	81,508	1,59,876	24,752	18
Belgaum	4	2,106	3	1,548	2	495	1,097	64,994	..	1,89,196	660	1,24,202	660	4
Bijapur	4	1,272	4	1,169	3	355	719	86,597	..	1,37,745	779	51,148	779	4
Dharwar	18	1,614	25	1,682	17	487	1,335	83,247	..	1,81,768	..	98,521	..	25
Kanara	1	675	1	579	..	134	340	17,544	..	46,812	..	29,268	..	1
Kolaba	..	942	..	1,012	..	267	823	41,622	1,687	1,35,477	3,117	93,855	1,430	..
Ratnagiri	..	782	2	796	..	180	603	14,874	..	69,743	..	54,869	..	2
Thana	2	1,182	2	1,113	1	384	806	43,398	909	1,38,121	1,136	94,723	227	2
Bombay Subarban	1	695	1	1,108	1	695	516	32,193	..	75,753	1,651	43,560	1,651	1
Karachi	44	6,421	44	6,129	23	2,126	4,144	6,49,375	1,01,073	9,38,559	1,24,969	2,89,184	23,896	44
Hyderabad	4	1,499	5	1,985	4	662	1,467	95,700	12,535	2,01,737	12,858	1,06,037	323	5
Sukkur	..	785	1	1,050	..	284	716	23,295	..	96,069	466	72,774	466	1
Nawabshah	..	495	..	436	..	100	280	7,011	..	22,536	..	15,525	..	..
Shikarpur	2	1,182	2	2,055	1	441	927	29,576	..	88,186	329	58,610	329	2
Larkana	..	1,917	..	1,871	..	129	1,169	11,683	..	1,02,885	20,859	91,202	20,859	..
Karachi District	..	267	..	397	..	47	275	5,113	..	19,264	..	14,151	..	..
Thar-Parkar	..	954	..	1,212	..	49	722	1,376	..	75,906	..	74,530	..	..
Aden	11	321	18	211	8	78	157	1,57,777	46,501	2,56,384	60,394	98,607	13,893	26
Kathiawar and Cutch	..	1	..	1	..	1	1	86	..	86	..	..	..	..
TOTAL	1,246	1,16,810	1,096	1,02,601	508	34,147	65,671	1,84,97,435	58,04,171	2,57,61,726	78,20,417	72,64,291	20,16,246	1,272

RETURN No. I.

Classification of the Income-tax demand for the districts of the Bombay Presidency for the year ending 31st March 1934.

RETURN

Classification of the Income-tax demand for the districts of the

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1934.	Bombay City (excluding N. R. R. Circle).	Ahmedabad.	Kaira.	Broach.	Panch-Mahals.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(*a*) Paid by Government . .	14,18,874	68,744	16,992	11,174	6,842
	(*b*) „ „ Local Authorities .	3,79,900	10,139	703	1,082	407
	(*c*) „ „ Companies, other public bodies and Associations.	29,31,099	1,67,534	2,844	2,849	1,194
	(*d*) „ „ Private employees .	6,13,466	34,326	6,166	3,343	490
2	Interest on Securities—					
	(*a*) On securities of the Government of India or of a local Government.	54,40,319	55,005	2,596	17,496	6,136
	(*b*) On debentures or other securities of a local authority or a company.	15,66,476	21,399	..	..	..
3	Income derived from property .	27,97,058	2,40,675	5,258	6,237	3,866
4	„ „ „ business .	1,01,92,199	24,03,503	58,188	85,529	36,205
5	Professional earnings . . .	8,56,150	46,222	2,663	4,946	1,329
6	Income derived from other sources .	11,92,282	5,74,700	11,093	12,372	18,627
6A	„ „ „ Surcharge .	64,73,937	8,51,847	16,094	25,363	13,126
7	TOTAL OF ITEMS 1 TO 6A .	3,38,61,760	44,74,094	1,22,597	1,70,391	88,222
8	(*a*) Amount to be deducted on account of section 15.	4,13,844	38,766	1,315	1,838	573
	(*b*) Amount to be deducted on account of section 17.	68,895	17,131	133	502	187
9	Resultant demand . . .	3,33,79,021	44,18,197	1,21,149	1,68,051	87,462
10	Arrears	12,52,750	45,793	2,413	412	2,166
11	Penalties—					
	(*a*) Penal assessment under section 25 (2).	..	..	..	..	..
	(*b*) Penal assessment under section 28.	4,795	4,868	2,168	456	1,105
	(*c*) Penal recoveries under section 46 (1).	11,601	792	44	87	127
	(*d*) Other penalties and fines .	1,280	..	..	..	..
12	Miscellaneous—					
	(*a*) Composition under section 53 (2).	16,236	39,500	2,500	3,250	..
	(*b*) Other items . . .	93,201	4,341	14	286	320
13	TOTAL OF ITEMS 9 TO 12 .	3,47,58,884	45,13,491	1,28,288	1,72,542	91,180
14	Refund or rebate of tax—					
	(*a*) On interest on securities under section 48.	21,65,420	56,977	5,410	17,518	1,046
	(*b*) On dividends of companies under section 48.	9,49,175	4,23,988	15,583	10,934	1,178
	(*c*) To partners of firms under section 48.	2,74,054	69,816	1,096	3,069	1,093
	(*d*) Under section 49 . .	4,44,792	..	...	..	..
	(*e*) Under arrangement with the Indian States.	19,187	74	213	..	20
	(*f*) Under arrangement with the Ceylon Government.	5,860	..	..	..	..
	(*g*) Other refunds . . .	5,44,816	1,09,434	7,101	6,217	9,065
15	TOTAL REFUNDS .	44,03,304	6,60,289	29,403	37,738	12,402
16	Net demand (item 13 *minus* item 15)	3,03,55,580	38,53,202	98,885	1,34,804	78,778
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	17,43,738	48,160	215	359	1,018
18	*Add*—Excess collections and advance payments.	70,608	108	..	1,601	12
18A	*Add*—Unpaid refunds for 1933-34 .	1,28,178	48,238	240	3,309	780
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	1,20,683	48,701	131	3,212	489
19	Net collections	2,86,89,945	38,04,687	98,779	1,36,143	78,063

No. I.

Bombay Presidency for the year ending 31st March 1934.

Surat.	Ahmed-nagar.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Belgaum.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40,445	21,164	22,398	20,986	41,671	2,08,270	24,291	29,266	48,106
2,121	1,111	1,325	1,095	1,321	3,743	2,096	2,613	959
7,365	7,644	6,910	3,154	6,615	13,107	2,764	28,296	2,025
7,584	1,393	1,085	1,290	799	22,205	5,312	3,295	1,289
26,992	4,668	6,409	1,848	5,373	45,369	2,726	5,850	6,195
1,646	..	2,523	..	..	5,080	..	..	..
54,215	10,800	29,046	14,571	23,065	1,28,159	6,333	54,242	9,465
2,76,723	94,518	3,43,884	1,57,782	2,32,277	4,60,833	1,11,362	3,09,241	1,46,456
18,880	3,306	15,015	4,400	7,422	39,440	7,149	10,960	10,081
49,775	1,100	2,339	9,239	6,842	32,519	11,290	25,451	9,618
1,05,223	29,620	93,464	43,693	69,131	2,03,438	36,131	1,01,424	50,583
5,90,969	1,75,324	5,24,398	2,58,058	3,94,516	11,62,163	2,09,454	5,70,638	2,84,777
8,777	967	2,227	566	755	7,342	906	2,408	1,655
2,820	2,462	5,317	290	2,872	14,297	2,276	4,558	997
5,79,372	1,71,895	5,16,854	2,57,202	3,90,889	11,40,524	2,06,272	5,63,672	2,82,125
1,392	11,003	23,650	11,079	20,503	60,984	3,718	21,364	6,076
..	..	..	..	..	..	..	..	..
83	35	436	110	2,735	616	2,261	825	1,547
1,266	73	1,128	466	413	882	576	785	963
..	..	..	..	..	..	..	..	..
13,000	..	1,000	800	9,000	20	..	1,000	1,700
671	55	233	56	425	220	143	490	40
5,95,784	1,83,061	5,43,301	2,69,713	4,23,965	12,03,246	2,12,970	5,88,136	2,92,451
57,243	3,359	5,646	2,522	4,280	35,975	4,754	17,847	4,208
1,52,263	1,923	4,145	2,087	5,725	37,236	1,784	3,828	8,188
10,415	357	644	1,841	3,361	501	3,094	3,522	840
..	..	..	..	..	..	..	64,298	..
62	..	..	..	..	29	..	92	76
..	..	..	..	..	2	..	..	..
10,846	2,579	45,419	14,180	25,939	28,995	3,110	28,742	3,219
2,30,829	8,218	55,854	20,630	39,305	1,02,738	12,742	1,18,329	16,531
3,64,955	1,74,843	4,87,447	2,49,083	3,84,660	11,00,508	2,00,228	4,69,807	2,75,920
5,602	10,499	30,152	7,039	19,947	1,11,860	20,734	15,148	13,403
377	..	7,293	..	258	..	1,001	..	..
4,699	263	775	3,263	8,898	18,818	115	465	7,881
7,089	31	6,425	1,321	7,363	11,009	436	7,444	4,989
3,57,340	1,64,576	4,58,938	2,43,986	3,66,506	9,96,457	1,80,174	4,47,680	2,65,409

RETURN

Classification of the Income-tax demand for the districts of the

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1934.	Bijapur.	Dharwar.	Kanara.	Kolaba.	Ratnagiri.
1	2	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(*a*) Paid by Government . .	14,296	45,868	14,649	9,323	15,405
	(*b*) „ „ Local Authorities .	1,195	2,201	378	418	538
	(*c*) „ „ Companies, other public bodies and Associations.	455	4,226	140	624	116
	(*d*) „ „ Private employees .	373	1,208	152	1,242	2,071
2	Interest on Securities—					
	(*a*) On securities of the Government of India or of a local Government.	410	8,708	1,381	533	1,448
	(*b*) On debentures or other securities of a local authority or a company.	..	604	..	..	..
3	Income derived from property .	9,120	9,625	1,457	11,339	2,104
4	„ „ „ business .	1,01,078	1,53,017	37,431	88,055	52,556
5	Professional earnings . . .	3,121	5,536	1,919	3,209	3,818
6	Income derived from other sources .	9,208	2,504	1,094	9,731	1,632
6A	„ „ „ Surcharge .	28,587	44,361	11,624	26,240	14,346
7	TOTAL OF ITEMS 1 TO 6A .	1,67,843	2,77,858	70,225	1,50,714	94,034
8	(*a*) Amount to be deducted on account of section 15.	1,174	1,675	856	402	799
	(*b*) Amount to be deducted on account of section 17.	188	1,245	212	163	161
9	Resultant demand . . .	1,66,481	2,74,938	69,157	1,50,149	93,074
10	Arrears	741	5,071	6,609	4,732	3,151
11	Penalties—					
	(*a*) Penal assessment under section 25 (2).	..	..	..	..	..
	(*b*) Penal assessment under section 28.	251	376	21	..	..
	(*c*) Penal recoveries under section 46 (1).	93	382	559	393	222
	(*d*) Other penalties and fines .	..	..	..	..	..
12	Miscellaneous—					
	(*a*) Composition under section 53 (2).	..	..	..	..	..
	(*b*) Other items . . .	22	63	6	90	5
13	TOTAL OF ITEMS 9 TO 12 .	1,67,588	2,80,830	76,352	1,55,364	96,452
14	Refund or rebate of tax—					
	(*a*) On interest on securities under section 48.	716	6,123	1,667	827	1,688
	(*b*) On dividends of companies under section 48.	114	2,475	959	463	1,650
	(*c*) To partners of firms under section 48.	3,358	14	140	646	..
	(*d*) Under section 49 . .	..	..	..	..	..
	(*e*) Under arrangement with the Indian States.	..	173	..	..	..
	(*f*) Under arrangement with the Ceylon Government.	..	..	..	..	..
	(*g*) Other refunds . . .	6,059	17,322	3,203	1,693	2,294
15	TOTAL REFUNDS .	10,247	26,107	5,969	3,629	5,632
16	Net demand (item 13 *minus* item 15)	1,57,341	2,54,723	70,383	1,51,735	90,820
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	4,160	9,726	4,598	1,824	2,074
18	*Add*—Excess collections and advance payments.	163	492	97	..	..
18A	*Add*—Unpaid refunds for 1933-34 .	..	1,184	2,784	638	1,121
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	5,274	1,865	557	362	1,078
19	Net collections	1,48,070	2,44,808	68,109	1,50,187	88,789

No. I—*contd.*

Bombay Presidency for the year ending 31st March 1934—*contd.*

Thana.	Bombay Suburban District.	Karachi City.	Karachi District.	Hyderabad.	Sukkur.	Shikarpur Circle.	Larkana
22	23	24	25	26	27	28	29
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21,159	1,049	1,62,348	1,849	51,970	30,368	12,115	31,782
1,074	3,086	54,913	138	3,326	3,434	3,555	1,922
271	1,265	2,07,124	..	4,770	1,565	396	868
2,404	3,838	62,631	72	17,920	794	430	551
863	159	1,64,983	..	6,227	2,467	430	..
..	33	91,791	..	..	..	..	8,855
27,474	36,186	1,73,481	1,172	31,600	10,550	5,930	6,016
99,757	31,317	5,75,662	15,364	87,934	70,444	97,452	42,730
6,187	4,043	27,809	146	7,368	3,061	2,812	1,247
4,703	3,612	44,262	1,870	43,130	4,734	7,275	48,418
33,740	16,763	3,31,998	4,182	48,772	29,329	31,186	21,896
1,97,632	1,01,351	18,97,002	24,793	3,03,017	1,56,746	1,61,581	1,64,285
616	574	41,986	253	7,711	646	785	850
1,160	722	10,237	17	4,535	1,144	2,353	1,271
1,95,856	1,00,055	18,44,779	24,523	2,90,771	1,54,956	1,58,443	1,62,164
31,737	15,501	1,25,234	1,982	6,189	3,074	25,688	8,335
..	..	..	..	..	..	..	..
194	63	683	800	..	..	246	..
1,424	401	1,598	7	61	..	198	147
..	..	..	..	..	..	..	..
..	..	3,000	..	..	..	..	..
280	49	563	..	62	87	124	..
2,29,491	1,16,069	19,75,857	27,312	2,97,083	1,58,117	1,84,699	1,70,646
5,765	15,550	26,129	71	1,716	5,385	11	1,627
2,712	16,070	27,761	..	4,267	899	2,214	71
2,772	..	19,554	970	907	2,118	8,437	799
..	..	13,970	..	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
4,549	1,737	13,501	2,064	4,337	16,346	45,587	6,428
15,798	33,357	1,00,915	3,105	11,227	24,748	56,249	8,925
2,13,693	82,712	18,74,942	24,207	2,85,856	1,33,369	1,28,450	1,61,721
9,587	11,416	61,583	4,702	31,179	298	17,262	61,715
674	500	..	24	23	355	31	20
413	1,580	3,467	165	537	289	180	358
622	202	973	40	198	5	334	39
2,04,571	73,174	18,15,853	19,654	2,55,039	1,33,710	1,11,065	1,00,345

RETURN NO. I—*concld.*

Classification of the Income-tax demand for the districts of the Bombay Presidency for the year ending 31st March 1934—*concld.*

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1934.	Nawabshah.	Thar and Parkar.	Aden.	Sabar Kantha.	Cutch-Kathiawar.	Kolhapur.
1	2	30	31	32	33	34	35
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—						
	(*a*) Paid by Government . .	16,947	21,740	29,058	5,772	31,619	..
	(*b*) „ „ Local Authorities .	1,037	1,209	16,535	..	..	..
	(*c*) „ „ Companies, other public bodies and Associations.	59	2,417	42,472	..	..	..
	(*d*) „ „ Private employees .	837	201	10,645	..	..	..
2	Interest on Securities—						
	(*a*) On securities of the Government of India or of a local Government.	121	39	2,033	875	18,104	..
	(*b*) On debentures or other securities of a local authority or a company.	..	..	..	..	..	..
3	Income derived from property .	1,399	2,068	34,217	11	..	..
4	„ „ „ business .	15,299	43,122	1,62,002	..	..	..
5	Professional earnings . . .	842	817	1,581	..	..	..
6	Income derived from other sources.	3,163	644	13,698	..	86	..
6A	„ „ „ Surcharge .	6,843	14,587	70,059	1,476	9,397	..
7	TOTAL OF ITEMS 1 TO 6A .	46,547	86,844	3,82,300	8,134	59,206	..
8	(*a*) Amount to be deducted on account of section 15.	1,353	1,050	4,836	..	..	..
	(*b*) Amount to be deducted on account of section 17.	401	288	884	..	..	..
9	Resultant demand . . .	44,793	85,506	3,76,580	8,134	59,206	..
10	Arrears	8	13,469	8,748	..	..	..
11	Penalties—						
	(*a*) Penal assessment under section 25 (2).	..	..	..	..	..	..
	(*b*) Penal assessment under section 28.	..	1,055	..	..	..	..
	(*c*) Penal recoveries under section 46 (1).	..	34	156	..	..	..
	(*d*) Other penalties and fines .	..	..	..	..	..	..
12	Miscellaneous—						
	(*a*) Composition under section 53 (2).	..	..	..	..	..	..
	(*b*) Other items . . .	..	20	..	..	..	..
13	TOTAL OF ITEMS 9 TO 12 .	44,801	1,00,084	3,85,484	8,134	59,206	..
14	Refund or rebate of tax—						
	(*a*) On interest on securities under section 48.	263	44	3,779	..	105	6
	(*b*) On dividends of companies under section 48.	90	..	9,901	..	142	..
	(*c*) To partners of firms under section 48.	94	855	5,349	..	..	..
	(*d*) Under section 49 . .	..	..	70,803	..	..	..
	(*e*) Under arrangement with the Indian States.	..	..	..	..	..	..
	(*f*) Under arrangement with the Ceylon Government.	..	..	..	..	..	..
	(*g*) Other refunds . . .	1,772	5,489	2,013	290	991	..
15	TOTAL REFUNDS .	2,219	6,388	91,845	290	1,238	6
16	Net demand (item 13 *minus* item 15)	42,582	93,696	2,93,639	7,844	57,968	—6
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	82	14,348	59,856	..	..	..
18	*Add*—Excess collections and advance payments.	123	196	..	..	..	..
18A	*Add*—Unpaid refunds for 1933-34 .	..	64	..	..	..	..
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	125	102	..	..	..	..
19	Net collections	42,498	79,506	2,33,783	7,844	57,968	—6

RETURN No. II.

Classification of the Super-tax demand in the districts of the Bombay Presidency for the year ending 31st March 1934.

Serial No.	Classification.	Bombay City (excluding N. R. Refund Circle).	Ahmedabad.	Kaira.	Broach.	Surat.	Ahmednagar.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Belgaum.	Bijapur.	Dharwar.	Kolaba.	Thana.	Bombay Suburban.	Karachi City.	Hyderabad.	Sukkur.	Shikarpur.	Larkana	Aden.	Cutch-Kathiawar.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year .	58,49,722	7,49,011	76	3,711	20,358	815	23,956	6,327	5,546	16,655	10,713	65,206	1,131	623	..	2,493	909	1,321	1,04,681	12,858	373	263	16,695	48,315	431
1A	Demand for the year on account of Surcharge.	14,25,608	1,85,898	19	844	5,089	204	5,990	1,582	1,334	3,207	2,678	16,302	132	156	..	624	227	330	25,298	3,215	93	66	4,174	12,079	..
2	Arrears . . .	2,97,193	20,756	..	..	..	..	..	..	..	3,672	..	..	..	..	..	..	..	..	47,770	..	..	..	36	..	..
3	Miscellaneous including penalties.	30,082	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3	76,02,605	9,55,665	95	4,555	25,447	1,019	29,946	7,909	6,880	23,534	13,391	81,508	1,263	779	..	3,117	1,136	1,651	1,77,749	16,073	466	329	20,905	60,394	431
5	Refunds . . .	1,02,841	32,483	..	..	197	..	8,640	141	..	..	..	13,002	..	..	908	..	..	..	118	..	1,013	..	36	..	..
6	Net demand (item 4 *minus* item 5).	74,99,764	9,23,182	95	4,555	25,250	1,019	21,306	7,768	6,880	23,534	13,391	68,506	1,263	779	—908	3,117	1,136	1,651	1,77,631	16,073	—547	329	20,869	60,394	431
7	*Deduct* arrears outstanding on 31st March of the year to which the statement relates.	9,80,772	59,257	..	125	..	..	..	..	..	11,169	1,341	..	..	..	..	..	..	..	37,531	..	..	..	20,869	15,050	..
8	*Add*—Excess Collections and advance payments.	19,981	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8A	*Add*—Unpaid refunds of the year under review.	109	2,308	..	..	..	..	17	..	722	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8B	*Deduct* paid refunds out of unpaid refunds of previous year.	..	3,228	..	..	..	..	62	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9	NET COLLECTIONS .	65,39,082	8,63,005	95	4,430	25,250	1,019	21,261	7,768	7,602	12,365	12,050	68,506	1,263	779	—908	3,117	1,136	1,651	1,40,100	16,073	—547	329	..	45,344	431

RETURNS Nos. I to X.

Pertaining to the Non-Residents' Refund Circle, Bombay, for the year 1933-34.

RETURN No. I.

Classification of the income-tax demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1934.

Serial No.	Classification.	Assessment for 1933-34.
1	2	3
		Rs.
1	Salaries—	
	(*a*) paid by Government	1,339
	(*b*) „ „ local authorities	281
	(*c*) „ „ companies, other public bodies and associations	862
	(*d*) „ „ private employers	20
2	Interest on securities—	
	(*a*) on securities of the Government of India or of a Local Government	..
	(*b*) „ debentures or other securities of a local authority or a company	..
3	Income derived from property	1,668
4	„ „ „ business	64
5	Professional earnings	82
6	Income derived from other sources	8,424
6-A	Surcharge	7,175
	TOTAL OF ITEMS 1 TO 6-A	19,915
8	(*a*) Amount to be deducted on account of section 15	..
	(*b*) Amount to be deducted on account of section 17	..
9	Resultant demand	19,915
10	* Arrears	29
11	Penalties—	
	(*a*) penal assessments under section 25 (2)	..
	(*b*) „ „ „ „ 28	..
	(*c*) „ recoveries „ „ 46 (1)	..
	(*d*) other penalties and fines	..
12	Miscellaneous—	
	(*a*) composition under section 53 (2)	..
	(*b*) other items	5,573
13	TOTAL OF ITEMS 9 TO 12	25,517
14	Refund or rebate of tax—	
	(*a*) on interest on securities, under section 48	2,58,750
	(*b*) „ dividends of companies, under section 48	10,30,101
	(*c*) to partners of firms, under section 48	41,580
	(*d*) under section 49	959
	(*e*) under arrangement with the Indian States	103
	(*f*) „ „ „ Ceylon Government	..
	(*g*) other refunds †	16,566
15	TOTAL REFUNDS	13,48,059
16	Net refund (item 15 *minus* item 13)	13,22,542
17	*Deduct*—Refunds outstanding on 1st April 1934	19,592
18	*Add*—Refunds paid out of unpaid refunds of last year	40,770
19	Net Refunds	13,43,720‡

* If this figures differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction—on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

‡ This includes Rs. 29 collected at Calcutta.

	Rs.	Rs.
Refunds paid in Bombay		12,66,018
Refunds paid outside Bombay		86,510
		13,52,528
Deduct—		
Collection in Bombay	8,779	
Collection in Calcutta	29	
		8,808
NET REFUNDS		13,43,720

RETURN No. II.

Classification of the super-tax demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1934.

Serial No.	Classification.	Assessment for 1933-34.
1	2	3
		Rs.
1	Demand for the year	2,505
1-A	Surcharge	368
2	* Arrears	23,881
2-A	Surcharge	3,333
3	Miscellaneous including panalties	....
4	TOTAL OF ITEMS 1 TO 3	30,087
5	Refunds†	....
6	Net demand (item 4 *minus* item 5)	30,087
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	....
8	*Add*—Excess collections and advance payments	....
9	Net collections	30,087‡

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

† Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax.

‡ This includes Rs. 27,214 collected at Calcutta.

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1934.

A.—UNDER SECTION 48.

Serial No.	Grade of income.	Rate of tax per rupee.	Rate of refund or rebate per rupee.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.		Remarks.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Pies.	Pies.		Rs.		Rs.		Rs.		Rs.	
1	Below 1,000	*Nil*	26+26/8	231	25,042	910	44,222	..	..	1,141	69,264	
2		*Nil*	26+26/4	569	59,094	628	74,906	7	639	1,204	1,34,639	
3		*Nil*	19	20	10,139	68	30,189	..	..	88	40,328	
4		*Nil*	18	10	4,714	5	390	..	..	15	5,104	
5	1,000 to 1,499	2	24+26/8	48	2,417	335	19,574	12	1,199	395	23,190	
6		4	22+26/4	120	9,578	140	7,193	..	..	260	16,771	
7	1,500 ,, 1,999	2	24+26/8	44	2,699	378	24,078	..	..	422	26,777	
8		4	22+26/4	74	6,069	127	10,166	14	1,321	215	17,556	
9	2,000 ,, 4,999	6+6/8	20+20/8	225	18,460	1,625	1,35,972	14	4,445	1,864	1,58,877	
10		6+6/4	20+20/4	215	29,489	353	34,399	7	2,856	575	66,744	
11		6	13	17	855	54	3,390	1	711	72	4,956	
12	5,000 ,, 9,999	9+9/8	17+17/8	260	24,542	1,976	2,05,873	8	3,454	2,244	2,33,869	
13		9+9/4	17+17/4	101	15,151	255	38,412	11	7,712	367	61,275	
14		6	12	1	131	3	352	1	741	5	1,224	
15	10,000 ,, 14,999	12+12/8	14+14/8	123	12,608	1,294	1,41,581	2	4,732	1,419	1,58,921	
16		12+12/4	14+14/4	55	11,856	112	19,651	4	2,966	171	34,473	
17	15,000 ,, 19,999	16+16/8	10+10/8	102	9,111	828	95,509	3	2,560	933	1,07,180	
18		16+16/4	10+10/4	20	3,312	60	11,975	4	4,453	84	19,740	
19		10	9	8	860	27	2,153	1	484	36	3,497	
20	20,000 ,, 29,999	19+19/8	7+7/8	93	7,684	796	90,288	1	893	890	98,865	
21		19+19/4	7+7/4	21	3,141	44	6,566	1	1,336	66	11,043	
22		13	6	4	758	13	482	..	..	17	1,240	
23	30,000 ,, 39,999	23+23/8	3+3/8	34	642	287	20,014	2	1,078	323	21,734	
24		23+23/4	3+3/4	6	239	9	879	..	..	15	1,118	
25		16	3	..	..	1	13	..	..	1	13	
26	40,000 ,, 99,999	25+25/8	1+1/8	12	157	326	11,774	..	..	338	11,931	
27		25+25/4	1+1/4	1	2	6	100	..	..	7	102	
	Total .	..	..	2,414	2,58,750	10,660	10,30,101	93	41,580	13,167	13,30,431	

B.—UNDER SECTION 49.

	Rs.
Refunds to Companies	*Nil*
Refunds to other assessees	959
Refunds under agreement with Indian States and Ceylon	103
	1,062

RETURN No. IV.

Classification of grades of income-tax collected in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1934.

RETURN

Classification of grades of income-tax collected in the Non-Residents'

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax extra collections of tax during the year on account of excess allowances originally			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through sort collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499 . . .	3,560	71	..	..	..	..	..	..	..
II	1,500 ,, 1,999 . . .	4,125	43	35	..	..	..	..	..	..
III	2,000 ,, 2,499 . . .	2,208	69	..	..	..	..	..	..	..
IV	2,500 ,, 2,999 . . .	2,816	88	8	..	..	..	..	..	..
V	3,000 ,, 3,499 . . .	..	..	12	..	..	..	..	..	..
VI	3,500 ,, 4,999 . . .	6,304	197	156	..	..	..	..	..	..
VII	5,000 ,, 7,499 . . .	4,437	208	167	..	..	..	..	..	..
VIII	7,500 ,, 9,999 . . .	875	41	161	..	..	..	..	..	..
IX	10,000 ,, 12,499 . . .	992	62	217	..	..	..	..	..	..
X	12,500 ,, 14,999 . . .	96	6	169	..	..	..	..	..	..
XI	15,000 ,, 19,999 . . .	684	57	152	..	..	..	..	..	..
XII	20,000 ,, 24,999 . . .	..	..	..	..	..	..	..	..	..
XIII	25,000 ,, 29,999 . . .	..	..	..	..	..	..	..	..	..
XIV	30,000 ,, 39,999 . . .	..	..	..	..	..	..	..	..	..
XV	40,000 ,, 49,999 . . .	..	..	..	..	..	..	..	..	..
XVI	50,000 ,, 99,999 . . .	..	..	563	..	..	..	..	..	..
XVII	1,00,000, and over . . .	..	..	..	..	..	..	..	..	..
XVIII	Unclassified income :— (a) taxed at source at the maximum rate,	..	..	..	..	..	..	..	..	..
	(b) covered by anticipatory certificates,	..	..	..	1,11,406	16,953	..	..	4,947	797
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL .	26,097	842	1,640	1,11,406	16,953	..	..	4,947	797

NOTES—

(*a*) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.

(*b*) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVIII and need not be classified and shown against grades I to XVII.

(*c*) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(*d*) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

No. IV.

Refund Circle, Bombay, in the year ending 31st March 1934.

or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of											
Companies.		Registered firms.		Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of Individuals.	
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	..	..	..	..	..	18,635	185
..	..	..	..	..	..	..	..	..	..	12,671	264
..	..	..	..	..	..	..	..	..	..	8,608	269
..	..	..	..	..	..	..	..	..	..	13,632	426
..	..	..	..	..	..	..	..	..	..	16,768	524
..	..	..	..	..	..	..	..	..	..	29,088	909
..	..	..	..	..	..	..	..	..	..	43,050	1,009
..	..	..	..	..	..	..	..	..	..	32,554	763
..	..	..	..	..	..	..	..	..	..	10,416	651
..	..	..	..	..	..	..	..	..	..	10,432	652
..	..	..	..	..	..	..	..	..	..	6,060	505
..	..	..	..	..	..	..	..	..	..	15,602	1,544
..	..	..	..	..	..	..	..	..	..	3,979	423
..	..	..	..	..	..	..	..	..	..	17,639	2,113
..	..	..	..	..	..	..	..	..	..	161	21
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	192	26
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	2,39,487	10,284

	Rs.
Interest on tax-free securities	4,17,294

RETURN No. IV—*concld.*

Classification of grades of income-tax collected in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1934.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.
				(c) On account of cash refunds— (1) due to refund of tax paid after collection. (2) due through sections 27, 30, 32, 33 or 35. (3) due on account of insurance premia, etc.		Due through section. 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 24 *minus* column 26).	Tax collected (column 25 *minus* columns 27, 28 and 29).	
1	2	24	25	26	27	28	29	30	31	32
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 to 1,499	22,195	256	..	..	..	160	22,195	96	37
II	1,500 ,, 1,999	16,796	342	..	..	..	360	16,796	—18	42
III	2,000 ,, 2,499	10,816	338	..	..	..	152	10,816	186	28
IV	2,500 ,, 2,999	16,448	522	1,312	41	..	..	15,136	481	26
V	3,000 ,, 3,499	16,768	586	832	26	..	432	15,936	78	30
VI	3,500 ,, 4,999	35,392	1,262	..	..	..	1,031	35,392	231	64
VII	5,000 ,, 7,499	47,487	1,384	2,922	137	..	1,289	44,565	—42	53
VIII	7,500 ,, 9,999	33,429	965	..	..	..	1,807	33,429	—842	29
IX	10,000 ,, 12,499	11,408	930	..	..	..	720	11,408	210	19
X	12,500 ,, 14,999	10,528	827	..	..	..	945	10,528	—118	9
XI	15,000 ,, 19,999	6,744	714	312	26	..	1,100	6,432	—412	11
XII	20,000 ,, 24,999	15,602	1,544	..	..	..	176	15,602	1,368	11
XIII	25,000 ,, 29,999	3,979	423	..	..	..	180	3,979	234	6
XIV	30,000 ,, 39,999	17,639	2,113	..	..	..	171	17,639	1,942	2
XV	40,000 ,, 49,999	161	21	..	..	..	..	161	21	1
XVI	50,000 ,, 99,999	..	563	461	60	..	..	—461	503	1
XVII	1,00,000, and over	192	26	..	..	..	..	192	26	1
XVIII	Unclassified income:—									
	(a) taxed at source at the maximum rate,	..	..	12,58,507	2,49,695	..	..	—12,58,507	—2,49,695	..
	(b) covered by anticipatory certificates.	1,16,353	17,750	1,16,353	17,750	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL	3,81,937	30,516	13,86,699	2,67,735	..	8,532	—9,98,762	—2,45,751	370

	Rs.
TOTAL (COLUMN 31)	—2,45,751
Deduct excess collections and miscellaneous	5,573
Deduct Surcharge Gross collections	7,178
Deduct Refunds outstanding on 1st April 1934	19,592
	32,343
NET	—2,13,408
Add Shipping	5,571
Add Refunds and rebates at 1, 3, 7, 10, 14, 17 and 20 pies on account of incomes shown in columns 6 to 15	10,81,096
Add Payments of unpaid refunds of last year	40,770
Add Amounts paid as money order commission for sending refunds	1,813
Add Refunds under section 49	959
Add Refunds under arrangements with Indian States and Ceylon	103
NET TOTAL	—13,43,720

RETURN No. V.

Statement showing collection of super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1934.

Class.	Amount of Income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total collection.			Refunds.	Net collection.
		Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	30,001 to 50,000	1	35,410	441	..	..	..	..	..	..	..	..	..	1	35,410	441	..	441
II	50,001 „ 1,00,000	1	64,412	2,063	..	..	..	..	..	..	..	..	..	1	64,412	2,063	..	2,063
III	1,00,001 „ 1,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IV	1,50,001 „ 2,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V	2,00,001 „ 2,50,000 . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	2,50,001 „ 3,00,000	1	2,53,590	23,881	..	..	..	..	..	..	..	..	..	1	2,53,590	23,881	..	23,881
VII	3,00,001 „ 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	3,50,001 „ 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,00,001 „ 4,50,000 . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,00,001 and more	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total .	3	3,53,412	26,385	..	..	..	..	..	..	..	..	..	3	3,53,412	26,385	..	26,385

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

	Rs.
Add—Surcharge collections	3,702
Add—Excess collection and miscellaneous	..
Add—Penalties (actual collections)	..
Total .	30,087

RETURN No. VI.

Classified Statement of receipts of super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1934.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and ware-housing	..	..	..	..	..	..
13	Mining, Coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	..	..	3	26,385	3	26,385
	TOTAL	..	..	3	26,385	3	26,385
	Add—Surcharge	..	..	..	3,702	..	3,702
							30,087

RETURN No. VII.

Non-Residents' Refund Circle, Bombay, for 1933-34.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
									INCOME-TAX.																
	Assessment.	Assessment.																							
Non-Residents' Refund Circle, Bombay.	8	2	8	..	..	..	..	..	3	3	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Refunds.	Refunds.																							
	14,842	16,787																							
									SUPER-TAX.																
Non-Residents' Refund Circle, Bombay.	1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

* Include partially successful cases also.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Non-Residents' Refund Circle, Bombay, during 1933-34.

District or Circle.	Number of notices issued to persons other than Companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by Companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessments on accounts.	Number of persons declared liable to tax.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Non-Residents' Refund Circle, Bombay.	2	..	16,785	..	..	16,787	..	..	..	..	..	..	..	2

RETURN No. IX.

Statement showing the number of assessees for each grade of income and for each class separately in Non-Residents' Refund Circle, Bombay, during the year ending 31st March 1934.

Serial No.	Grades of Income.	Salaries.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	Total.
1	2	3	4	5	6	7	8	9	10
	Rs. Rs.								
I	1,000—1,499	..	..	..	..	..	..	37	37
II	1,500—1,999	..	..	..	..	..	..	42	42
III	2,000—2,499	..	..	..	..	..	..	28	28
IV	2,500—2,999	..	..	..	..	..	..	26	26
V	3,000—3,499	..	..	..	..	..	..	30	30
VI	3,500—4,999	..	..	..	..	..	..	64	64
VII	5,000—7,499	..	..	..	..	..	..	53	53
VIII	7,500—9,999	..	..	..	..	..	..	29	29
IX	10,000—12,499	..	..	..	..	..	..	19	19
X	12,500—14,999	..	..	..	..	..	..	9	9
XI	15,000—19,999	..	..	..	..	..	..	11	11
XII	20,000—24,999	..	..	..	..	..	..	11	11
XIII	25,000—29,999	..	..	..	..	..	..	6	6
XIV	30,000—39,999	..	..	..	..	..	..	2	2
XV	40,000—49,999	..	..	..	..	..	..	1	1
XVI	50,000—99,999	..	..	..	..	..	..	1	1
XVII	1,00,000 and above	..	..	..	..	..	..	1	1
	TOTAL	..	..	..	..	..	..	370	370

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RETURN No. X.

Statement showing the number of assessees, etc., in the Non-Residents' Refund Circle, Bombay (excluding assessees whose main source of income is from salaries) for the year 1933-34.

District or Circle.	Number of persons assessed.		Total number of returns received.		Number of returns showing taxable income.		Number of persons declared liable to tax.	Tax on incomes in columns 6 and 7.		Tax on incomes in column 8.		Difference between columns 9 and 10.		Total number of Companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Income-tax. Rs.	Super-tax. Rs.	Income-tax. Rs.	Super-tax. Rs.	Income-tax. Rs.	Super-tax. Rs.	
1	2	3	4	5	6	7	8	9		10		11		12
Non-Residents' Refund Circle, Bombay.	..	2	..	2	..	2	2	3,163	2,873	3,163	2,873	*Nil.*	*Nil.*	..

M&IPC—M—1V-12-27—29-10-34—110.